IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

FRIDAY, THE 7TH DAY OF AUGUST 2015/16TH SRAVANA, 1937

ITA.No. 77 of 2014 ()

AGAINST THE ORDER IN ITA 172 & 173/COCH/2013 of INCOME TAX APPELLATE TRIBUNAL,COCHIN BENCH, COCHIN DATED 25-10-2013.

APPELLANT/APPELLANT IN ITA:

SHRI MOHAMMED RAFI SAYED
RAJI MANZIL, KADAKKAL, MATHIRA
KOLLAM DISTRICT - 691 536.

BY ADV. SMT.K.LATHA

RESPONDENT/RESPONDENT IN ITA:

THE ASSISTANT DIRECTOR OF INCOME TAX (INV)
THIRUVANANTHAPURAM.

R1 BY ADV. SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 07-08-2015, ALONG WITH ITA. 78/2014, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

APPELLANT'S ANNEXURES:

ANNEXURE A1 : THE TRUE COPY OF THIS ASSESSMENT ORDER FOR THE YEAR 2004-05 UNDER SECTION 143(3) READ WITH 147 OF THE INCOME TAX ACT, 1961 DATED 15.12.2010 ISSUED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 2, THIRUVANANTHAPURAM TO THE APPELLANT.

ANNEXURE A2 : THE TRUE COPY OF THE LETTER DATED 14-1-2011 ISSUED BY SBT PANGODE BRANCH TO THE APPELLANT.

ANNEXURE A3 : THE TRUE COPY OF THE LETTER DATED 17.01.2011 ISSUED BY STATE BANK OF TRAVANCORE, KUMMIL BRANCH TO THE APPELLANT.

ANNEXURE A4 : THE TRUE COPY OF THE ORDER UNDER SECTION 154 OF THE IT ACT, 1961 DATED 11.5.2011 ISSUED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE – 2, THIRUVANANTHAPURAM TO THE APPELLANT.

ANNEXURE A5 : THE TRUE COPY OF THE COMMON APPELLATE ORDER AND GROUNDS OF DECISION ISSUED BY THE COMMISSIONER OF INCOME TAX APPEALS – III, KOCHI FOR THE ASSESSMENT YEARS 2004-2005 and 2005-2006 DATED 3RD DAY OF JANUARY 2013.

ANNEXURE A6 : THE TRUE COPY OF THE FORM NO.36 AND GROUNDS OF APPEAL FILED BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL, COCHIN FOR THE YEAR 2004-2005.

ANNEXURE A7 : THE TRUE COPY OF THE APPELLATE ORDER NO.ITA NO.172 & 173/COCH/2013 ISSUED BY THE INCOME TAX APPELLATE TRIBUNAL, COCHIN DATED 25.10.2013.

ANNEXURE A8 : THE TRUE COPY OF THE NOTICE UNDER SECTION 221 (1) OF THE INCOME TAX ACT 1961 DATED 13-1-2014 ISSUED BY THE ASSISTANT DIRECTOR OF INCOME TAX (INTERNATIONAL), THIRUVANANTHAPURAM TO THE APPELLANT.

RESPONDENT'S ANNEXURES : NIL

//TRUE COPY//

P.A. TO JUDGE

smv

ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.

I.T.A. No.77 & 78 of 2014

Dated this the 7th day of August, 2015

JUDGMENT

Antony Dominic,J.

These appeals are filed by the assessee challenging the orders passed by the Tribunal in ITA Nos.172 and 173 of 2013 pertaining to the assessment year 2004-2005 and 2005-2006. In so far as the assessment year 2004-2005 is concerned, the grievance was with respect to the addition of Rs.10,00,000/- made by the assessing officer. Similarly in respect of the assessment year 2005-2006, an addition of Rs.34,55,150/- was made. These additions were confirmed by the Commissioner of Appeals and by the Tribunal. It is challenging these proceedings, these appeals are filed.

2. Reading of the order passed by the Tribunal shows that the Tribunal has considered each of the additions made by the Assessing Officer and confirmed by the Appellate Commissioner. It is thereafter that the Tribunal has confirmed the orders passed. The reading of the orders shows that the findings of the

Tribunal are entirely factual and are based on the materials that were available before it. According to us, these findings do not give rise to any question of law for the consideration by this Court in an appeal filed under section 260A of the Income Tax Act.

Appeals fail and accordingly they are dismissed.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

smv